



Northern Ireland  
Assembly

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**COMMITTEE FOR  
FINANCE AND PERSONNEL**

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**OFFICIAL REPORT  
(Hansard)**

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**Land and Property Services**

7 December 2011

**NORTHERN IRELAND ASSEMBLY**

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FINANCE AND PERSONNEL**

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**Members present for all or part of the proceedings:**

Mr Conor Murphy (Chairperson)  
Mr Dominic Bradley (Deputy Chairperson)  
Mrs Judith Cochrane  
Mr Leslie Cree  
Mr Paul Girvan  
Mr Ross Hussey  
Mr Paul Maskey  
Mr Mitchel McLaughlin

**Witnesses:**

Mr John Wilkinson     )  
Ms Patricia McAuley   )     Land and Property Services  
Mr Alan Brontë         )

**The Chairperson:**

You are very welcome. We have John Wilkinson, the chief executive of Land and Property Services (LPS), Ms Patricia McAuley, director of revenue and benefits, and Alan Brontë, director of mapping and valuation. I ask you to make an opening statement, and then we can get down to some discussion with the Committee.

**Mr John Wilkinson (Land and Property Services):**

Thank you, Mr Chairman. I will begin with a few opening comments. Last year we exceeded £1 billion of rates collected for the first time ever, and this year we are on track to collect £1,000,000,035. Ratepayer debt has been stabilised over the last twelve months, despite the difficult economic circumstances. Indeed, it has been slightly reduced, for the first time in six years. In keeping with the economic climate, we are continuing to pursue people who do not pay their rates. As the economic situation has worsened, the number of court decrees issued has been on the increase. The amount of debt being written-off has been affected by the economic situation, through bankruptcies. We have been writing-off more debt as a result of that. However, I should add that, when writing debt off, we follow strict processes, which are subject to audit.

One of the other issues in which we have been heavily involved in the first six months of this year is the preparation for the introduction of the rating of empty homes. At the beginning of October we issued 27,000 bills, and we are continuing to work through and confirm ownership details so that we can serve more bills. We have tackled about 75% of the assessment so far. In conclusion, collecting rates is extremely difficult in the current economic climate, but we have continued to make progress. We welcome the opportunity to discuss those matters with you today.

**The Chairperson:**

For the record, I declare a family interest in a vacant commercial property. Members have a particular interest in the write-offs, vacancies and court processes. Is it in your interest to consider instigating bankruptcy or liquidation processes for debts in excess of £5,000, given that the debt will be automatically written-off when the bankruptcy is confirmed? Why would you not be regarded as a creditor in those circumstances so that, where feasible, rating debt can be recovered from any assets?

**Mr Wilkinson:**

I will lead with some comments. One of the things that we try to do when facing debt is to make a decision on whether we support a ratepayer in order to keep their business going or, alternatively, instigate bankruptcy proceedings. Staff in LPS have to make those difficult decisions every day. On one hand, if we instigate bankruptcy proceedings, a business closes, a property becomes vacant and, thereafter, the non-domestic vacant rating kicks in. On the other

hand, there may be instances when we have no option and we have to do that. It is a very fine balance.

In relation to your second point about being a creditor, in bankruptcy proceedings — or liquidation, if it is a company — we are a creditor. It is the ranking in the order of creditors that leads us to write-off rates immediately when a company goes bankrupt and recover what we can at some later date. I will hand over to my colleague Patricia McAuley, who may wish to say a little more about that.

**Ms Patricia McAuley (Land and Property Services):**

As John said, there is a decision to be made. In some instances we are acting on the basis that someone else has taken the company or the individual to bankruptcy or insolvency. In those cases we do not really have any option other than to write off the debt. There is the possibility that, once the business is wound up, some of that debt could be secured. If that happened, we would write that money back in. However, at the point of bankruptcy, there is no other option for us.

The other thing is that, if a business has a lot of creditors and is basically closing, we have to either institute the proceedings or sit with that debt on our books for some considerable time. All that does is add to uncollected debt in circumstances where the possibility of collecting it is very low.

**Mr Hussey:**

John, you were at Omagh District Council recently: it is good to see that you have got over that shock. You seem to have got some of your colour back.

I declare an interest: I received a summons to go to court for not paying rates. There is a procedure listed here that was not followed. I, as an MLA, have an office, but after moving from one office to another, I received a summons through the post ordering me to court last week or the week before. I was not overly happy, I have to say. My staff found it highly amusing but I did not, because there was no process followed as such. My old office address is still there. I do not know whether any paperwork went there. Certainly, none was served on me, other than the summons. I would have thought that, if you were sending out a letter giving 35 days' notice, it would have been sent by recorded delivery or some form by which you would know that it was

delivered. If it were returned, you would know that the person is no longer at that address and the matter would have to be resolved.

There are costs involved in issuing a summons, and there are obviously costs involved in going through the court process. In my opinion, there was no process followed. In my case, I had informed the rates office that I was moving and my rates were being paid by this particular establishment. Therefore, I was not overly impressed. It seemed to me that there was total collapse. Obviously, I speak from personal experience because I saw it happen.

**The Chairperson:**

Could we deal with it in the general sense?

**Mr Hussey:**

I would like to know how many summonses have been issued. How many people have come back to you and said that you have not followed your own processes?

**Mr Wilkinson:**

First, let me apologise if we have inadvertently issued a summons. I would have to look at the details of the case to find out what happened.

We do have processes that we follow. Obviously, they are automated processes, and sometimes things can go wrong in relation to addresses or names of occupiers, and sometimes there can be a delay in our internal processes. For example, if we have been notified of changes but there is a delay in updating the system, notices can inadvertently go out in the meantime. I will have a look at that and we will sort it out.

Patricia has some statistics detailing how many of the court notices we apply for are rejected by the courts. It is a very small percentage.

**Ms McAuley:**

Last year, we had over 18,000 decrees awarded by the court and, of those, 120 were set aside. That is less than 1%, and there would have been quite a few reasons for those being set aside. Some of them may have been down to payments credited to the wrong account or us having the wrong address, but, as I say, it was 120 out of over 18,000.

**Mr Hussey:**

Of the summonses that you issued, how many were stopped before the case went to court?

**Ms McAuley:**

I do not know that figure. We issue a lot of court processes. Sometimes cases never get to court because a lot of people pay when they get the court process issued to them, so the case may never get to the court. The issuing of a process will not necessarily mean that someone will turn up in court, because payment arrangements can be made right until the morning of the court hearing. In that instance, it would never go through the court process.

**Mr Hussey:**

I accept that. However, I would like to know how many of the summonses that have been issued did not proceed to court.

**Ms McAuley:**

I will try to get you the information for last year.

**Mr Wilkinson:**

What basically happens is that, as soon as there is a break in payment, a reminder notice should go out to the ratepayer. Sometimes that elicits payment. If that does not elicit payment, we apply to the court for a court summons, and that can elicit payment. So, there is a process whereby people start to pay rates bit by bit. My staff often find themselves on the doorstep of the court negotiating payments with ratepayers, and, as I said in my opening remarks, that can be very difficult in the current economic climate.

**The Chairperson:**

OK. So, you will endeavour to get that information to the Committee.

**Ms McAuley:**

I will.

**Mr D Bradley:**

I declare an interest as I pay rates on three different properties: two constituency offices and a

domestic one, but, luckily enough, I have not been on the receiving end of any process from you.

**Mr Hussey:**

Yet.

**Mr D Bradley:**

I hope that remains the case.

The end-year debt figure that you mentioned has remained fairly constant, but it went up from £138 million to £157 million, and then down to £156 million, I think. However, you were also able to collect an additional £56 million in 2010-11. Was that from new properties? How was that made up?

**Mr Wilkinson:**

The increase in the amount of rates collected was made up from different areas. Some of it will have been as a result of new properties that we have brought into the list. Some of it will have been as we have improved our processes and what we have been doing within the organisation. Some of it will be on the valuation side of the business and some of it may be as a result of other improvements.

**Mr D Bradley:**

I just wonder how, with the regional rate being frozen and a lot of councils trying to keep the rate at the lowest possible point, you managed to get £56 million extra.

**Mr Wilkinson:**

It will have been a combination of improved billing and improved processes in valuation.

**Ms McAuley:**

As John says, it is due to a number of things. Some district rates went up, but not by very much. The other thing is that we collected more during the year, so we were adding less to the end-year debt figure; in other words, we managed to get more of the money from the in-year bills. We started the year with a debt position, and effectively, we did not add to it. We managed to collect more of what was going through, whereas we collected less in the previous year, so it added to the end-year debt position.

**Mr D Bradley:**

Would it be possible for us to get a more accurate explanation of that £56 million?

**Ms McAuley:**

I am not sure to what extent. We can certainly tell you how much we collected through in-year bills and how much of that related to bills for previous years, but I do not think that we would necessarily have it broken down into the types of properties, such as whether they were new properties and so on. The system does not break it down in that way. However, I can give you that breakdown between the prior and the in-year collection.

**Mr D Bradley:**

You said that you are now entering into payment arrangements with more customers. That seems to be a good way of reducing the debt. What impact has that had? Has it improved the debt situation?

**Mr Wilkinson:**

It has helped with the debt situation. In the past 24 hours, we have been looking at some figures relating to the amount we have received in payment. Basically, the payment arrangements get us talking to people. In talking to people and agreeing a payment arrangement, we are not going through the process of sending out court notices and having to take people through court, so it basically helps with the efficiency of the business.

**Mr D Bradley:**

Can you quantify how much you have brought in through those arrangements?

**Ms McAuley:**

In the current year, people have made payment arrangements to the level of about £20 million. About £6.5 million of that relates to prior year debt.

**Mr D Bradley:**

Is there the opportunity to expand that payment arrangement?



**Ms McAuley:**

Certainly. We are more keen for people to enter into a payment arrangement than for us to have to take them through a court process. Even if they are paying off only a little, we are collecting money, and it means that they are reducing their outstanding debt.

**Mr D Bradley:**

I have one final point. You are predicting that you will reduce the debt by £12 million, but you managed to reduce it by only £1.4 million in the previous year. Why are you so optimistic about the future?

**Mr Wilkinson:**

We have improved our processes in LPS, cleaned up the database and got a better handle on people who owe us money. We have been tracing debtors, which has been a big issue for us. We are getting bills out earlier, and we are containing the in-year debt. It is a combination of factors, but it is largely to do with the fact that we have improved our processes over the past one to two years.

**Mr Girvan:**

Thank you for your paper. I want to ask about the payment arrangements for people who have accrued arrears. I do not want to identify anyone, but I have dealt with a number of people who have accrued arrears. Those people were identified in the process that was carried out by local authorities. It identified properties that had been vacant for a period or in which a new business had been started. I am talking about a commercial aspect primarily. Those people had been in the properties for maybe two years before being picked up, then they received a rates bill.

My saying is half a loaf is better than no bread, but sometimes there seems to be lack of flexibility around the payment arrangements. Some people are happy to pay the in-year rates with a small amount of the arrears, but, sometimes, the amount of arrears that the Department is looking for can be difficult to achieve, especially due to cash flow. What flexibility do you afford to negotiate on that basis? I am a great believer in getting the in-year rates and a little bit of the previous years' arrears, because it means that you are always eating into the arrears that have accrued. I appreciate that a little more flexibility can, sometimes, help a business through a very trying time.

**Mr Wilkinson:**

We have yardsticks that we apply to that sort of situation, but every situation is different. A lot of the time, it is about our staff talking to ratepayers and discussing arrangements with them. We discuss their ability and capacity to repay. The period of years over which we are prepared to accept a repayment will depend on our estimate as to the security of the business. There is a variety of factors. Every case is individual, and every business is individual. A lot of discussions go on with people in those circumstances.

**Ms McAuley:**

I take your point, Mr Girvan. There is a balance to be struck. Our job is to collect the rate. If that rate liability is being paid off at quite a low level, we are, effectively, carrying debt for a number of years. On the other hand, none of us wants to be in a position where we could be squeezing a business to the extent that it goes to the wall. Nobody is going to win if we end up doing that. We try to be flexible. Normally, we spread a bill like that over two to three years and try to have a certain amount repaid a month. If there are particular circumstances for individuals, such as a temporary cash flow problem for a couple of months, I would encourage them to come back to LPS, and we will see whether we can adjust things for a few months to allow them to get cash flow again. So, there is flexibility, but at the same time we have to be conscious that we have a statutory requirement to collect the rate. We need to get the balance right.

**Mr Girvan:**

The other issue is finalisation, which has always been a difficulty at end of year, when councils are getting the figures to try to set their rate. They get a finalisation figure which, ultimately, sometimes, can be a long way shy of what was predicted, and, sometimes, they get it very late in the day. What process is in place to ensure that that calculation is as accurate and provided as early as possible?

**Mr Wilkinson:**

We are working with the councils through a strategic steering group that we have set up. The first thing that we have done is acknowledge the impact that the in-year collection can have on the following year's rate setting. We have pulled the third quarter's figure work through to the beginning of December rather than the beginning of January, which, we think, will help the situation.

The answer to the second part of your question is that in forecasting estimates of income, we are having to take into account both macro- and microeconomic factors and circumstances, such as interest rates and the state of the economy and how that has an impact on closures and bankruptcies. We also have to look at local circumstances and the potential for any new developments or any demolitions.

Quite a lot goes into the process of estimating and forecasting rate income. LPS, working with the councils through the strategic steering group and the councils' finance offices through a subgroup, constantly reviews and refines the processes so that, for example, last year, we brought in a forecast of just under £1 billion to within one quarter of a per cent of the estimate. There were some variations council to council, but given the scale and size of the task, I thought that we did pretty well. We are not resting on our laurels; we are constantly talking to the councils, looking at the information and refining the process.

**Mr Cree:**

I have two questions. The first is about new houses that go on the valuation list. There was a major problem in that regard, as you know. Can you update the Committee as to where we stand now? Are things bang up to date? Are there sufficient people involved in order to ensure that people go on the valuation list fairly quickly? Does that include identifying the problem of unapproved developments — for example, at light industrial units or on farms — which has, until recently, been a major problem?

Secondly, looking at the ratios between your debt figures, it is interesting to see that, in the past two years, the write-off has increased by two and a half times, whereas the actual [*Inaudible.*] is minimal. Patricia mentioned that debts may go back two or three years. However, in the figures that you provided, it says that debtor balances go back to beyond 2006. How do you square all that information?

**Mr Wilkinson:**

I will deal first with your question about the valuation of new houses. Colleagues in valuation have been doing a lot of work over recent years to catch up and improve what we have been doing. The more quickly we can get a property into the valuation list and the more quickly we can get the bill out, the better it is for all. We have been looking at improving our processes. We have also been looking at the resources that we have allocated. We have been improving and

reducing the balance of outstanding valuations year-on-year. I will hand over to Alan, who may say a little more about that. Then, we will come back to the question on debts, Mr Cree.

**Mr Alan Brontë (Land and Property Services):**

Obviously, at present, the number of new properties that are available to value has been reduced greatly due to the recession. However, I am fairly confident that we are now well on top of the business of valuing new houses. Indeed, at the end of November, across seven of our offices throughout Northern Ireland, there were only around 3,500 houses on our books awaiting valuation.

As the Committee will appreciate, now, with the rating of empty homes, properties can be put on the valuation list before they are actually physically complete. A completion notice process is needed. Therefore, the number is, probably, even a little bit higher than would be expected because we need to go through a completion notice process and serve a completion notice that states that the property could be complete with a minimal amount of work. Then, there is an exemption period of 12 or 18 months. Therefore, at this stage, we have come a long way with regard to backlogs and new properties awaiting valuation.

We work closely with building control in the 26 councils. They provide us with details of when building starts on a property. Most councils now provide us with notice that the completion notice is ready so that a property can be valued and brought on to the list, so vacant rates can be charged. I thank all the councils for that support.

There is always room for improvement. Properties will always be missed. What I am really talking about is domestic properties, which, I believe, is what you started to say in your question. Few properties in Northern Ireland will be built without building control approval. Yes, of course, there may always be a property up the lane and over the hill that escapes our attention. However, with the range of facilities and data that is now available to us in LPS, as we compare a mapping database and valuation database and, indeed, work with local authorities, the net will catch most situations. Of course, there will always be one somewhere that has not been caught. I am confident that we have made substantial progress.

**Mr Wilkinson:**

Returning to the second part of your question, when you talked about rate debt, the rate debt

figure from the end of the last financial year, £156 million, goes back over a number of years. For each rate year, there is an amount of debt. What we have tried to do over the past couple of years is improve the debt profile. The easiest debt to collect is recent debt. The older the debt gets, the more difficult it becomes to collect. We have been working hard to improve that profile. Certainly, at the end of the last financial year, 79% or 80% of the debt was within two years' old. Again, some of it was in payment arrangement and some we were chasing through the courts, and so on.

You mentioned debt that dates back to 2006. Some of that older debt goes back to the period of reform. We carried out a domestic revaluation in 2007. We replaced the IT systems in rate collection. I was in front of the Public Accounts Committee in 2008 when we explained what had happened. Replacement of the IT system had not gone particularly well. It left us with non-collection of debt over a period of years. What we have been doing is catching up on that debt, tracing owners and following the debt through. So, that is a little bit of background on where we have got to, but we are making good progress and a lot of this debt is now within a couple of years' old.

**Ms McAuley:**

As John says, most of the debt is from within the past couple of years, and we have been trying to address the older debt. Some of that debt is extremely difficult to collect because we may not be able to trace the people who owe the debt after that length of time.

**Mr Cree:**

If that is the case, why is it not included in the write-off?

**Ms McAuley:**

We have to go through certain stages. It is not enough to simply get, for example, returned mail from the post office. We have been working with Power NI to try to trace who may be in certain properties at particular times. We have also been working a little with NI Water to see whether there is anything in its records. We work with various estate agents and so on to try to trace what happened to individuals who may have sold properties and moved on to see whether anybody can trace where they have gone. We have to go through several steps, and you are absolutely right: it comes to a point where we have basically exhausted everything we can do.

This year, we have let a contract for specific tracing services. So, when we go through our normal sources, we then provide tracing services with the information that we have on the individual or property, and they also do a search. If we cannot find somebody after all that, it will come forward to be written off at some point.

**Mr Cree:**

Does that mean that, to generalise — it is unfair to generalise, and I do not like to do it — you are saying that bad debts are not bad until they are at least five years old?

**Ms McAuley:**

No. All debt is bad debt. Debt that is in payment arrangements is not, in my view, very bad debt because people have made an arrangement to pay on a monthly basis or whatever. However, where we have been unable to obtain any funding from somebody or have had difficulty finding individuals, that is bad debt. I certainly would not say that only debt that is five years old is bad debt. Some of it is much newer than that.

**Mr Cree:**

Could we have a handle on the outstanding debt that is older than five years?

**Ms McAuley:**

The amount of money?

**Mr Cree:**

Yes.

**Ms McAuley:**

That is no problem.

**Mr McLaughlin:**

The debt issue concerns me, and I have acknowledged previously, and do so again, that LPS has been inclined to be helpful rather than putting businesses under pressure or even out of business. What impact will the upcoming review and revaluation process have on the debt recovery process, given that it is probable that the revaluation process will increase the rate burden and possibly the squeeze on businesses that are struggling to meet the requirement at the moment?

**Mr Wilkinson:**

Revaluation, broadly speaking, can have two effects. If the economy is in good shape and, between revaluations, all the rents have gone up at a similar rate — it is a fairly level playing field so everything goes up by 10% or 20% across the board — the redistribution, which is the issue that you are talking about, can be fairly constant. However, that very rarely happens, and there tends to be some relative differences between, for example, retail, industrial and manufacturing sectors. Indeed, there can be geographical differences, and that starts to create an impact on rate bills. At this point, I will hand over to Alan, who will probably explain this a lot better than I can.

**Mr Brontë:**

I am not sure, John. It is about redistribution. It is only when a revaluation is about to publish that we will see what those changes are, both — as John said — in sectors and in location, and we will see where the movements in valuation take place. The Department has looked at schemes where they can step-in the increase. If the increase in liability exceeds 20% or 30%, it can take a stepping-in process for over a couple of years. However, in Northern Ireland, that process is a cost to government and it does not recover itself within the rating system. Redistribution always happens.

Revaluation is about restoring fairness. If we do not have a revaluation, we will have some people paying too much and others paying too little. A revaluation does not increase the amount in totality that is taken. That is set with the regional rate and the local rate. However, it is a matter of redistributing that burden fairly. Revaluation is about fairness. It has to be a stable tax.

**Mr McLaughlin:**

I am interested in the effect. People get into difficulty with their rates liability for a variety of reasons, which will range from the Artful Dodger through to those who operate on the margin. A number of the arrangements are made by people who genuinely accept that they have a liability. They have to take care of their in-year responsibility and make a reasonable effort at the liability. In some instances, they have asked for a revaluation because they have challenged a valuation or they are disquieted over the effect of the previous valuation. In my experience as an MLA, and I am sure that other MLAs are the same, you have to warn those people that if they go for a revaluation they may not get the answer that they expect and they should consider it carefully.

With regard to the debt profile that is left as we emerge out of this particular rating period and look to 2015 outcomes, have people been successful generally as regards the revaluation process? Has the court supported their argument that they have been asked to pay too much?

**Mr Brontë:**

We may have taken your question slightly wrongly. In the office, we tend to talk about revaluation as that five-yearly exercise. Rather, I think that you probably meant ratepayers challenging the existing assessment due to their circumstances. From a valuation perspective, we talk about the tone of the list, which I am sure you have heard Brian McClure talk about. That is the sort of conversations that Brian and I have. If we were to look at the valuation of an existing property, the legislation requires us to look at other similar properties. Therefore, the rise and fall or whatever of the market and the change in market values between revaluations is not something that can be taken into account, and for very good reason. As I said earlier, we need to have a stable tax.

However, people do challenge the assessment and there can be changes. I always warn my friends that in any financial situation an assessment could go up or come down. There may have been an extension that had not been valued, etc, although we hope that that will not be the case.

**Mr McLaughlin:**

As we approach 2015, do you have to consider the cost of recovering debt or pursuing debt and what you are going to do about a new cycle?

**Mr Brontë:**

The 2015 revaluation of itself — the big exercise — is revenue-neutral. It will redistribute the burden, and the Department will need to look at those shifts in liability as they come through. That is why, when we are approaching the 2015 revaluation, the values will have to be available to the Department and councils by early autumn 2014 to allow the modelling of the redistribution in terms of sectors and locations, to look at the drift and to let councils go through the estimated penny product process. That is not very far away in my calendar, but revaluation is set out to be revenue-neutral because, when we have all the values, it is up to the councils to strike the regional rate. There will always be winners and losers, but it is about restoring fairness because some people are paying too little and some are paying too much.



**Mr McLaughlin:**

An up-to-date, fair and transparent valuation process creates the type of baseline on which people can proceed. However, in dealing with not the dodgers but those who are operating in relatively difficult trading conditions in the present circumstances, a revaluation that results in an increased valuation could mean that they find themselves being pushed over the line, particularly if they are carrying a debt, even if they have a working arrangement with you.

**Mr Wilkinson:**

Yes, that is possible.

**Mr McLaughlin:**

Is that being modelled into your preparations?

**Mr Brontë:**

At this stage, it is too early because the process that we will be embarking on will be one of analysis. In the 2015 revaluation, the valuation date is 2013, and we will be looking at values around 1 April 2013. Therefore, we are going to start that modelling very soon. It is only when we get into that and get to the end of that process that we will see where the redistribution is. I do not wish to move into the departmental role rather than the agency role, but transitional relief has been used in the past to try to alleviate those situations. Of course, we would have to keep an eye on what that will do to rate debt, but not to do revaluation means that other people would be missed.

**Mr Wilkinson:**

The point that you raise is a good one, and I am just thinking this through as we are sitting talking about it. As the valuation side of LPS starts to look at the revaluation in respect of the absolute and relative shifts across the various sectors and localities, and given the joining up that we are doing in LPS to improve the rating system, it would be possible for the revenue and benefits side of the business to start thinking about the shifts, impacts and changes and how that might have an effect on debt.

**Mr McLaughlin:**

It would be helpful to have some early dialogue with the Committee if particular scenarios arise and not to encourage people to sit on their hands and hope that their rates problem will go away.

We need to have some kind of early indication of what is coming down the line.

**Mr Wilkinson:**

Again, as I said earlier, that is something that we are trying to encourage. I would rather that people talked to us to see what sort of arrangement or help we can offer.

**The Chairperson:**

To conclude, you referred to your timetables in the revaluation process, and the Committee has just finished its report on the large retail levy and the small business rate relief scheme. Without giving anything away, part of that is to try to ensure that there is a timetabled approach to revaluation in 2015, and the Committee is very keen to ensure that all the preparatory work is done, in respect of communicating with businesses and getting the processes right. As part of our approach, we will be asking for regular updates and for sight of the timetable and implementation plan. I am sure that we will be communicating with you quite a bit over the next period in relation to that. We see a huge importance in getting that revaluation process right, and, if it is got right and we get a fair and transparent process, we can do away with those kinds of relief schemes.

**Mr Brontë:**

I absolutely agree. Communication is very important in any revaluation.

**The Chairperson:**

Thank you very much. There were some pieces of information that I asked for, and I think you have a note of them, so if you could communicate them back to us, it would be very helpful.